

LEMONS  
SAMPLE COSTS OF PRODUCTION  
SAN BERNARDINO COUNTY

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1966

Yields and costs for growing lemons in San Bernardino County vary considerably. This information is to serve as a guide for cost estimation and cost comparison. Sample costs in this report are based on a typical ten-acre orchard during a normal year in this county. The orchard would have 90 trees per acre, be 40 years old, irrigated by furrows, and protected by wind machine plus heaters.

University of California  
Agricultural Extension Service  
County of San Bernardino

# SAMPLE COSTS TO PRODUCE LEMONS

## SAN BERNARDINO COUNTY 1966

### CULTURAL OPERATIONS

Cost per acre

Fertilization - - - - -	\$ 40.00
Irrigation - labor - - - - -	41.00
water - - - - -	85.00
Pest Control - - - - -	70.00
Disease Control - - - - -	7.00
Other Pest Control - - - - -	5.00
Weed Control and Cultivation - - - - -	38.00
Pruning and Disposal - - - - -	65.00
Frost Protection - - - - -	30.00
Tree Replacement - - - - -	12.00
Miscellaneous - - - - -	5.00
Sub-total	<u>\$398.00</u>

### CASH OVERHEAD

Taxes - - - - -	110.00
Maintenance and Repair - - - - -	10.00
General Expense - - - - -	10.00
Sub-total	<u>\$130.00</u>

<b>TOTAL ON-TREE CASH COSTS</b>	<b>\$528.00</b>
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### INVESTMENT OVERHEAD

Depreciation - - - - -	167.00
Interest on Investment - - - - -	443.10
Sub-total	<u>\$610.10</u>

<b>TOTAL ON-TREE COSTS</b>	<b>\$1138.10</b>
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<b>TOTAL ON-TREE COSTS</b>	<b>\$695.00</b>
<b>(less interest)</b>	

## Fertilization

Two pounds nitrogen per tree @10.5¢ per lb. = \$18.90  
Application costs \$2.00 per acre = \$2.00  
25 pounds Z-M @28¢ per pound = \$7.00  
40 pounds of urea @9¢ per pound = \$3.60  
Cost of spray application if not included with a  
pesticide = \$8.00

## Irrigation

Labor - 5 acres irrigated in 8 hours @\$1.50 per hour  
17 times = \$40.80  
  
Water - \$20 per acre foot X 51 acre inches = \$85.00  
(or \$.50 per days Miner Inch at 10 M.I. per  
acre for 17 times)

## Pest Control

One fall oil spray @ \$40.00  
Two or three thrip control sprays @\$10.00  
Some years, additional red spider mite control is  
necessary

## Disease Control

Brown rot control; skirt spray \$7.00

## Other Pest Control

Gophers are both trapped and poisoned

## Weed Control and Cultivation

Tractor and driver 4 hours @\$7.00 (contract operator)  
Weed oil @\$6.50  
1 hour application @\$3.50

## Pruning and Disposal

Some pruning is necessary on lemons every year.  
Occasionally, mechanical pruning devices, which cost  
between \$20 to \$30 per acre, are alternated with hand  
pruning. Hand pruning will cost from 50¢ to \$1.50  
per tree.  
Brush is disced into the soil or chopped mechanically at  
a cost of \$5 to \$20 per acre.

### Frost Protection

Standby electrical power charges = \$30  
Gasoline and diesel powered wind machines are also used alone or in combination with orchard heaters.

### Tree Replacement

Two trees @\$3.00 per tree  
Planting and maintenance costs @\$3.00

### Taxes

Most taxes range from \$40 to above \$150 depending on location.

### General Expense

Includes office, accounting, insurance, transportation, etc.

### Harvest

These total on-tree costs do not include harvest costs.

### Interest

Interest at current rate was calculated on land, trees, irrigation system, wind machines, and heaters.

### Investment Overhead

The trees and irrigation system were depreciated over 20 years; wind machines and heaters were depreciated on a 10-year schedule.